REMARKS

The above amendment is presented to eliminate improper multiple dependency. Favorable action is now requested.

Respectfully submitted,

Saburo MATSUOKA et al.

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

Matthew M. Jacob
Registration No. 25,154
Attorney for Applicants

MJ/kes Washington, D.C. 20006-1021 Telephone (202) 721-8200 Facsimile (202) 721-8250 April 13, 2005